



TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

502 Deaderick Street
Nashville, TN 37243-0201



TEMPORARY EMPLOYMENT REPORT

INSTRUCTIONS: The retiree and proposed employer must complete and sign this form and return it to TCRS at the above address before the employment begins. It is the retiree's and the employer's responsibility to notify TCRS should employment exceed the allotted time period. Please read the following carefully, check the appropriate box in PART I, complete PART II and PART III, and, if applicable, complete the certification in PART IV or PART V.

PART I: CONDITIONS OF TEMPORARY EMPLOYMENT (To be checked by employer)

T.C.A., Section 8-36-805 permits a retired TCRS member to accept temporary employment with an employer participating in TCRS without suspension of retirement benefits provided the retired member has been retired 60 days and does not accrue additional retirement credit as a result of such employment.

- The 60-day period may be waived provided the member renders no more than one-half of the hours he or she was normally scheduled to work prior to retirement for a like period and the head of the employing entity certifies in writing (PART IV) to the division of retirement that no other qualified persons are available to fill the position. Once retired for more than 60 days, the remaining time may be allocated at full-time or used over the one year period.
- Compensation cannot exceed 60% of the retiree's final year's salary plus 5% compounded annually since retirement.
- Disability retirees are subject to a disability earnings limitation in addition to these limits on the number of days worked and salary. Please contact the TCRS disability section for details.

Please check *one* of the following:

- ☐ 1. The retired employee accepts employment as a teacher by an institution of higher learning for up to 24 quarter credit hours or 18 semester credit hours during a 12-month period and the total salary payable to such retired member during the period does not exceed the prorata share of average salary being paid at the institution in the specific academic discipline concerned.
- ☐ 2. The retired employee accepts employment as an adult education teacher by an institution for up to 120 days during a 12-month period and the total salary payable to such retired employee during the period does not exceed the prorata share of average salary being paid at the institution in the specific academic discipline concerned.
- ☐ 3. The retired employee accepts employment with a covered employer for up to 120 days during a 12-month period.
- ☐ 4. The retired employee has been employed as a substitute teacher in a public school system under exception number 3 above and agrees to continue such substitute teaching for an additional 90 days during the 12-month period. The compensation payable to the retired employee for such additional days does not exceed the rate set by the school system for substitute teachers filling similar vacant positions. **The Superintendent of the Public School System must complete the certification in PART IV.**
- ☐ 5. The higher education retired employee accepts an emeritus appointment not to exceed 120 days or teaching service not to exceed 24 quarter hours or 18 semester hours during a 12-month period. See PART V.

Salary Limit Following Retirement						120-Day Conversion to Hours
(Final Year's Salary Multiplied by 1.05 Per Year Multiplied by .60)						
Year 1	63.00%	Year 3	69.46%	Year 5	76.58%	
Year 2	66.15%	Year 4	72.93%	Year 6	80.41%	
This table sets out the maximum compensation levels for the first six years. Since 120 days is 60% of a regular workload, these limits should be considered reasonable. The table should not be interpreted as setting the pay scale for a retiree who has accepted temporary employment. The actual pay can be lower than the limit.						8 hours a day 960 hours a year
						7½ hours a day 900 hours a year
						7 hours a day 840 hours a year

PART II: RETIREE INFORMATION (To be completed by the retiree)

Social Security Number			Area Code - Telephone Number	
Name (Last)	(First)	(Maiden)	(Middle)	
Street Address		City and State		Zip Code

CERTIFICATION BY RETIREE

I hereby certify that I have read this form and understand my rights and limitations upon accepting temporary employment. Specifically, I am aware that should I accept such temporary employment, I will not be eligible to accrue additional retirement credit as a result of such service. Further, I am aware that should I exceed the applicable work and compensation limits set forth in **PART I** of this form, my retirement benefits will be suspended and adjusted to recover any overpayment which may occur. **I understand that the permitted employment period commences from the date my temporary employment begins.**

Signature of Retiree

Social Security Number

Date

PART III: TEMPORARY EMPLOYMENT INFORMATION (To be completed by employer)

Number of Hours Worked per Day Prior to Retirement _____		Beginning Date of Employment _____	
Number of Hours to be Worked per Day after Retirement _____		for 12-Month Period _____	
Projected Maximum Compensation to be Paid During this Temporary Employment Period \$ _____		Anticipated Termination Date _____	
Employed by (Dept., County, City, or Institution)		Area Code - Telephone Number	
Street Address	City	State	Zip Code

The employer shall submit a statement of working hours for the retiree when requested and shall be subject to audit to verify working hours. This form only covers the employment period stated in Part III. Please submit only one form for a 12-month period.

Signature of Department or Agency Head and Date

Printed Name and Title

PART IV: CERTIFICATION BY SUPERINTENDENT/DEPARTMENT HEAD (To be completed **only** if number 4 of **PART I** is checked or if the retiree is being permitted to work up to 50% during the 60-day period immediately following his/her date of retirement.)

I hereby certify that I am the superintendent/department head of the _____ public school system/department and that no other qualified personnel are available to substitute teach/work during the employment period specified in **Part III** above. I further certify that the compensation payable to the retired member for such work will not exceed the rate of compensation set by the public school system/department for other employees filling similar vacant positions.

Signature of Superintendent/Department Head and Date

Printed Name and Title

PART V: EMERITUS CERTIFICATION (To be provided **only** if number 5 of **PART I** is checked)

Employer must attach information which reflects duties performed, compensation, and residence during the contract term.

PART VI: FOR USE AT END OF TEMPORARY PERIOD (Confirmation of compliance during temporary period)

1. Normal full-time number of hours in a work day _____
2. Hours worked _____ **OR** Quarter hours taught _____ **OR** Semester hours taught _____
3. Actual Compensation Paid \$ _____

Signature of Department or Agency Head and Date

Printed Name and Title